

1
2
3
4
5
6
7
8 UNITED STATES DISTRICT COURT
9 WESTERN DISTRICT OF WASHINGTON
AT TACOMA

10 UNITED STATES OF AMERICA,

11 Petitioner,

12 v.

13 LAVONNE M. LAL,

14 Respondent.

CASE NO. 3:16-mc-05025 BHS JRC

REPORT AND RECOMMENDATION
ON PETITION TO ENFORCE
INTERNAL REVENUE SERVICE
SUMMONS

15
16 The United States of America, on behalf of its agency, the Internal Revenue Service
17 (“IRS”), petitioned this Court for a judicial enforcement of an IRS summons issued against
18 respondent, Lavonne M. Lal. *See* Dkt. 1, Exh. 1; 26 U.S.C. §§ 7402(b) and 7604(a). The
19 District Court entered an order on September 8, 2016, directing respondent to show cause as to
20 why the IRS summons should not be judicially enforced. Dkt. 3. The District Court also
21 referred this action to United States Magistrate Judge J. Richard Creatura for the purpose of
22 reviewing the IRS petition and any objections filed by respondent, scheduling and conducting an
23
24

1 evidentiary hearing, if necessary, and determining whether there are valid defenses to
2 enforcement of the IRS summons. *Id.*

3 By the terms of the District Court's Order, respondent had two weeks from the date the
4 Order was served on him to file a statement of objections and supporting affidavits. Dkt.3. The
5 District Court's Order further provides "[f]ailure to file a timely statement of objections will
6 result in enforcement of the summons without any further pleadings." Dkt. 3. p. 3. Respondent
7 was properly served with a copy of the Petition and the District Court's Order in this case on
8 September 24, 2016. Dkt. 4. As a result, respondent had until October 11, 2016 to file a
9 statement detailing any objections to enforcement of the IRS summons accompanied by an
10 affidavit, giving the facts on which the objections are based. As of October 25, 2016, respondent
11 has failed to file objections to the Petition to Enforce the IRS Summons. Accordingly, the
12 undersigned recommends the entry of an Order of Enforcement of Summons.

13 The clerk is directed to send a copy of this report and recommendation by certified mail
14 and first class mail to the respondent.

15 Dated this 26th day of October, 2016.

16
17 

18 J. Richard Creatura
19 United States Magistrate Judge
20
21
22
23
24